

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 293 - SB 442

February 18, 2011

SUMMARY OF BILL: Removes the language “for human consumption” relating to sales taxation of food and food ingredients, and replaces the language with a citation to the definition of “food and food ingredients.”

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- This bill does not change the meaning of “food and food ingredients” or the state sales tax rate levied on food and food ingredients.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc

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